

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1
Print
or Type

PROPRIETOR LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PROPRIETORSHIP, ESTATE OR TRUST		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		

STEP 2
Figure
Your
Tax

Husband and wife may NOT combine net results of separately held business organizations.

- | | | | | |
|----|--|-------|--|--|
| 1 | NET PROFIT (LOSS) as originally filed or previously adjusted | 1 | | |
| 2 | RENTAL INCOME (LOSS) as originally filed or previously adjusted | 2 | | |
| 3 | NET FARM PROFIT (LOSS) as originally filed or previously adjusted | 3 | | |
| 4 | NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES as originally filed or previously adjusted | 4 | | |
| 5 | INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted | 5 | | |
| 6 | GROSS BUSINESS PROFITS as originally filed or previously adjusted (Combine Lines 1 - 5) | 6 | | |
| 7 | INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) | 7 | | |
| 8 | SUBTOTAL (Line 6 adjusted by Line 7) | 8 | | |
| 9 | COMPENSATION FOR PERSONAL SERVICES | 9 | | |
| 10 | GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 8 minus Line 9) | 10 | | |
| 11 | ADDITIONS AND DEDUCTIONS (RSA 77-A:4) | | | |
| | (a) As originally filed or previously adjusted | 11(a) | | |
| | (b) Adjustments to additions from Page 2, Section 2, Line 2 | 11(b) | | |
| | (c) Adjustments to deductions from Page 2, Section 3, Line 3 | 11(c) | | |
| | (d) Total adjusted additions and deductions [Combine Line 11(a), 11(b) and 11(c)] | 11(d) | | |
| 12 | ADJUSTED GROSS BUSINESS PROFITS [Line 10 adjusted by Line 11(d)] (If negative, show in parenthesis.) | 12 | | |
| 13 | NEW HAMPSHIRE APPORTIONMENT (Form DP-80, Line 5) (Express as decimal to 6 places)
If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80 | 13 | | |
| 14 | NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 12 x Line 13. If negative, enter zero.) | 14 | | |
| 15 | NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS (Line 14 x tax rate, see DP-87 instructions) | 15 | | |

STEP 3
Figure
Your
Credits

- | | | | | |
|----|---|----|--|--|
| 16 | Credits allowed under RSA 77-A:5 as originally filed or previously adjusted | 16 | | |
| 17 | Subtotal (Line 15 minus Line 16) | 17 | | |
| 18 | NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4) | 18 | | |
| 19 | Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80) | 19 | | |
| 20 | NH TEVTB as adjusted by IRS Adjustments (Line 18 adjusted by Line 19) | 20 | | |
| 21 | NH Business Enterprise Tax as adjusted by IRS Adjustments (Line 20 X tax rate, see DP-87 instructions) | 21 | | |
| 22 | NH Business Enterprise Tax Credit to be applied against BPT (Lesser of Line 17 or 21) | 22 | | |
| 23 | NH BPT Net of Statutory Credits as adjusted (Line 17 minus Line 22) | 23 | | |
| 24 | NH BPT Net of Statutory Credits as originally filed or previously adjusted | 24 | | |
| 25 | Balance of tax due (Line 23 minus Line 24) | 25 | | |
| 26 | Interest due (see DP-87 instructions) | 26 | | |
| 27 | Balance due (Line 25 plus Line 26) | 27 | | |
| 28 | Refund due (Line 24 minus Line 23) | 28 | | |

PAY THIS AMOUNT →

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X

SIGNATURE (IN INK) OF TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

X

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

NH DRA
MAIL AUDIT DIVISION
TO: PO BOX 457
CONCORD, NH 03302-0457

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PROPRIETORSHIP**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 7 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 11(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 11(c) 3